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Mary L. Henze
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January 18, 2002

Ms. Magalie R. Salas, Secretary
Federal Communications Commission
445 Twelfth Street, SW
Room TW-A325
Washington, DC 20554

***Re: CC Dkt. 00-199; 2000 Biennial Review; Comprehensive Review of
Accounting Requirements***

Dear Ms. Salas:

In the recently issued Phase II Accounting Order, the Commission adopted rule changes affecting Part 32 chart of accounts. Pursuant to 47 U.S.C § 220(g), as acknowledged in the Phase II Accounting Order, such rule changes shall take effect six months after publication in the Federal Register, unless the Commission extends the date such changes become effective.

As of the writing of this letter, the Phase II Accounting Order still has not been published in the Federal Register. Accordingly, the effective date of such Part 32 chart of account changes will be, at best, mid-August 2002. Implementing such changes that late in the year would cause complications because it will require keeping accounting data on one set of accounts for part of the year and a different set of accounts for the last few months of the year.

Because of these problems, BellSouth, on behalf of itself, Verizon, SBC Communications, and Qwest, requests that the Commission modify the effective date of these rule changes to be January 1, 2003. This will allow the changes to be implemented at the beginning of the fiscal year and will avoid the dual data capturing that will occur if implemented in mid-year.

As the Commission allowed in the Phase II Accounting Order, if a carrier desires to implement the rule changes earlier, it should be allowed to do so. If you have any questions concerning this matter, please do not hesitate to contact me at (202) 463-4109.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mary L. Henze". The signature is fluid and cursive, with the first name "Mary" being the most prominent.

Mary L. Henze

cc: C. Matthey
T. Peterson
A. Mulitz